



## Florida Department of Transportation

JEB BUSH  
GOVERNOR

605 Suwannee Street  
Tallahassee, FL 32399-0450

JOSÉ ABREU  
SECRETARY

March 29, 2004

Dr. Li-Woan Yang, President  
Yang Enterprises, Inc.  
1420 Alafaya Trail, Suite 200  
Oveido, Florida 32765-8815

RE: Contracts P0162 and BA974 Report No. 140-2014-01

Dear Dr. Li-Woan Yang:

Attached is our audit report on Contracts P0162 and BA974 for Yang Enterprises, Inc. (YEI). This audit was conducted to determine whether a) invoiced costs were reasonable, allowable, and in accordance with the provisions of the contract, applicable laws and regulations; b) YEI complied with other applicable contract requirements; and c) an allegation from a related investigation concerning improper employee billing was supportable.

This audit disclosed \$850,041 in questioned and qualified costs. The questioned costs totaled \$248,255 and of this amount, we request that \$132,701 be repaid to the Department. The remaining \$601,786 will be further evaluated by the Department to determine if additional repayments should be made.

If you have any questions, please contact Carlos Mistry at (850) 410-5832 or Karen Taylor at (850) 410-5842.

Sincerely,

Cecil T. Bragg, Jr., C.P.A.  
Inspector General